



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

DEC 21 2007

MEMORANDUM

OFFICE OF THE
CHIEF FINANCIAL OFFICER

SUBJECT: Superfund and Oil Spill Actual Indirect Cost Rates for FY 2005 and FY 2006

FROM: Thomas K. DeHoff, Acting Staff Director
Program Costing Staff
Office of Financial Management

A handwritten signature in black ink, appearing to read "Tom DeHoff".

TO: Lead Superfund Accountants
Cincinnati Finance Center

The actual Superfund indirect cost rates for FY 2005 and FY 2006 and Superfund provisional indirect cost rates for FY 2007 and beyond have been published on two EPA websites. The links are as follows:

http://intranet.epa.gov/ocfo/policies/superfund/sf_indirect_rate07.pdf and

http://www.epa.gov/superfund/policy/pdfs/indirect_rate07.pdf.

Indirect cost rates for the Oil Spill Program for FY 2005 and FY 2006 (actual) and for FY 2007 and beyond (provisional) have also been published at the websites indicated above.

As set forth in the Office of the Comptroller Policy Announcement 00-05, "Accounting for Indirect Costs Associated with Superfund Site-Specific Activities," these rates are based on EPA's revised indirect cost methodology.

Attached to this memorandum are four schedules. Schedule A includes FY 2005, FY 2006 and the actual indirect cost rates for FYs 1990-2004 for Superfund. These indirect cost rates are based on the actual costs for those fiscal years. Schedule B contains the Superfund provisional indirect cost rates for FY 2007 and beyond. These provisional rates are based upon FY 2006 actual costs and will be updated after the FY 2007 actual indirect rates have been computed. Schedule C contains the Superfund indirect cost rates applicable to FYs 1983 – 1989. Schedule D contains the FY 2005 and FY 2006 actual rates and the provisional rates (FY 2007 and beyond) for the Oil Spill Program.

Please disseminate this communication to your respective regional, program, and counsel offices, as applicable.

If you have any questions, please contact Ellen Rajewski (202) 564-4977 or myself (202) 564-4946 of the Program Costing Staff.

Attachments

FY 1990 – 2006 Superfund Actual Indirect Cost Rates
(Rates are expressed as a percentage)

<u>Region</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
1	29.98%	31.34%	27.18%	26.22%	25.01%	24.65%	20.33%	24.98%	30.34%	27.02%	26.24%	27.90%
2	26.99	21.92	20.50	23.61	24.07	23.80	21.64	28.70	28.97	28.32	23.46	28.18
3	30.20	30.17	31.06	32.85	39.66	37.95	31.06	35.73	36.16	29.17	43.35	55.07
4	32.37	35.73	33.70	36.14	44.81	39.73	52.01	40.92	46.12	41.85	42.29	45.25
5	31.03	27.61	29.75	33.32	35.87	26.84	32.57	39.72	38.85	39.21	38.26	42.38
6	31.04	27.36	27.20	25.83	23.05	20.84	23.21	26.84	30.53	25.69	29.72	42.14
7	40.85	41.24	34.78	57.59	55.25	37.3	38.78	43.15	53.81	56.29	51.77	52.94
8	32.29	29.79	36.92	37.65	32.61	30.27	25.58	29.57	39.39	35.53	38.84	34.28
9	36.29	35.37	34.10	43.01	35.35	27.46	30.78	36.64	40.85	35.23	44.34	38.03
10	43.94	53.60	35.69	56.31	60.75	34.97	37.65	35.45	31.86	26.28	30.85	31.99

<u>Region</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
1	30.78%	31.51%	33.00%	28.39%	30.41%
2	29.39	30.30	27.36	26.12	25.74
3	49.46	62.93	67.13	71.25	61.98
4	47.82	46.55	49.35	43.58	53.39
5	52.45	55.15	52.57	55.21	49.59
6	48.57	36.71	40.81	43.46	46.30
7	53.95	50.69	52.39	44.68	31.50
8	39.75	37.12	32.79	28.17	26.35
9	36.14	40.84	36.58	37.39	51.58
10	37.43	38.79	33.49	30.14	32.17

Allocation Base: Total Direct Costs, excluding allocation transfers (e.g., ATSDR)

Superfund Provisional Indirect Cost Rates – FY 2007 and Beyond
(Rates are expressed as a percentage)

<u>Region</u>	<u>FY 2007 and Beyond</u>
1	30.41%
2	25.74
3	61.98
4	53.39
5	49.59
6	46.30
7	31.50
8	26.35
9	51.58
10	32.17

FY 1983 -1989 Superfund Actual Indirect
Cost Rates

(Rates are per hour)

Region	<u>1983</u>	<u>1984</u>	1985	<u>1986</u>	<u>1987</u>	<u>1988</u>	1989
1	\$62/hr	\$60/hr	\$57/hr	\$58/hr	\$57/hr	\$69/hr	\$69/hr
2	68	68	56	57	56	65	65
3	52	52	48	47	54	64	64
4	59	54	49	48	47	57	57
5	71	61	53	51	53	64	64
6	66	60	54	53	52	61	61
7	68	65	61	60	61	70	70
8	60	62	60	63	62	72	72
9	65	63	56	54	55	73	73
10	64	61	57	56	57	66	66

Allocation Base: Regional Site Specific Hours. For the specific Allowance Holder/Responsibility Centers which the indirect cost rates are applied, please refer to prior EPA pronouncements

FY 2005 and FY 2006 Oil Spill Program Actual and Provisional Indirect Cost Rates
(Rates are expressed as a percentage)

Region	FY 2005 Actual	FY 2006 Actual	FY 2007 and Beyond (provisional)
1	13.02%	13.32%	13.32%
2	11.36	11.00	11.00
3	13.24	13.13	13.13
4	12.53	11.56	11.56
5	13.24	12.63	12.63
6	12.53	9.99	9.99
7	15.98	13.34	13.34
8	14.23	13.49	13.49
9	14.04	12.39	12.39
10	11.80	11.85	11.85